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The Gazette of Puducherry

PART - II

சிறப்பு வெளியீடு

EXTRAORDINAIRE

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அதிகாரம் பெற்ற
வெளியீடு

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No.	21 Poudouchéry	Vendredi	14		Juin	2013
No.	Puducherry	Friday	14th		June	2013

(24 Jyaistha 1935)

GOVERNMENT OF PUDUCHERRY

FINANCE DEPARTMENT

(G.O. Ms. No. 16/F2/2013, dated 14th June 2013)

NOTIFICATION

In exercise of the powers conferred by section 71 of the Puducherry Value Added Tax Act, 2007 (Act No. 9 of 2007), the Lieutenant-Governor, Puducherry hereby makes the following rules, namely:-

**THE PUDUCHERRY VALUE ADDED TAX
(AMENDMENT) RULES, 2013**

1. *Short title and commencement.*— (1) These rules may be called the Puducherry Value Added Tax (Amendment) Rules, 2013.

(2) They shall come into force on the 1st day of July 2013.

2. Amendment of rule 19.— In the Puducherry Value Added Tax Rules, 2007 (hereinafter referred to as the principal rules), in rule 19, in sub-rule (12), for the existing proviso, the following provisos shall be substituted, namely:—

“Provided that such category of dealers as may be directed by the Commissioner shall file monthly returns electronically:

Provided further that pursuant to the directions of the Commissioner where any dealer has to file monthly returns electronically on and after 1st April, 2010 onwards, shall file such monthly returns electronically and shall produce proof of payment of tax due thereon:

Provided also that where any dealer has filed monthly returns electronically, but not produced proof of payment of tax due thereon or penalty etc., such dealer shall be liable to be proceeded under the provisions of the Act for recovery of arrears of tax and penalty due from him.”.

3. Insertion of Annexures in Form-I.— In the principal rules, in Form-I appended under rule 19, after Annexure-III, the following shall be inserted, namely :—

“ANNEXURE - IV

(To be attached with the return)

Invoice-wise details of local sales effected to registered dealers

Sl. No.	TIN	Name of the dealer	Invoice No.	Date	Sales value (₹)	Output tax	Total Sales value (Invoice value) (col.6+col.7) (₹)	Category
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total local sales to registered dealer (A)								
Total local sales to others (B)								
Total local sales (A)+(B)								

Category: R- Sale to registered dealer, U-Sale to unregistered dealer.

ANNEXURE- V

(To be attached with the return)

Invoice-wise details of local purchases effected from registered dealers

Category: R-Purchase from registered dealer, U-Purchase from unregistered dealer.”.

(By order of the Lieutenant-Governor)

W.V. R. MURTHY, I.A.S.,
Secretary to Government (Finance).